



SKANEATELES Central School District

2025-2026

Budget Adoption

April 8, 2025



Agenda

- Mission, Vision and Strategic Plan
- 2025-2026 Propositions
- BOE Election Information
- Skaneateles Library Information
- Expenses
 - Enrollment and Staffing Trends
 - Drivers and Factors, 3 Part Budget, Trends
- Revenues
 - State aid, Governor's initial aid run, aid ratios, Reserves
- Upcoming Dates



Skaneateles Central School District

Mission

Every Skaneateles Laker will have opportunities and support to develop strong relationships, form meaningful connections and explore multiple pathways for lifelong learning.

Vision

The Skaneateles Central Schools community will be a welcoming and inspiring place to learn, grow, work, and live.



Skaneateles Central School District

Our Core Values

Relationships:

Lakers respect and value other people.

Connections:

Lakers are connected – in our community, our world and in our learning.

Learning:

All of us. All of the time.



Skaneateles Central School District

Our Priorities

Learning Opportunities: We will foster high expectations, rigorous instruction, inclusive learning opportunities and student engagement

Excellence in Human Capital: We will recruit, retain, and develop passionate leaders in education.

Community Partnership: We will foster positive relationships, communication and engagement with all stakeholders.

Environment: We will create a safe and welcoming environment for all children to thrive emotionally and educationally with a sense of belonging to the Laker Community.



Propositions for May 20th, 2025

- Proposition 1 – Adoption of the General Fund Budget
- Proposition 2 – Authorization for the Skaneateles School District to expend up to \$680,700 to purchase and finance student transport vehicles, including necessary furnishings, fixtures, and equipment other associated incidental costs.
- Proposition 3 – Skaneateles Library levy increase of \$25,000 to a total amount of \$428,560.



Board Election Information

- Two – 3 year terms (Tim Chiavara and Gary Campbell)

Timeline for Board of Education Candidates

- Documents are available at the District Office
- Petition information due by 5:00pm April 22 – 30 days prior to vote day
- Candidate expense forms due – April 21, May 15 and June 9
- Date to draw the order of candidates on the ballot – April 22 @ 9:00am
- Candidate introduction – May 6 Board Meeting
- Vote on May 20, 2025

Library Proposition

PLEASE NOTE:

The library's proposition is unrelated to the school budget.

NYS gives residents a direct say in local library funding through the school district vote, but the budgets are separate.

The district merely collects funds approved by the voters and disburses them to the library.

School taxes fund the schools, and library taxes fund the library.

^{the}
Skaneateles Library



49 EAST GENESEE STREET, SKANEATELES, NY 13152



315-685-5135



SKANLIBRARY.ORG

Increase of \$25,000

- **Current annual levy of \$403,560 covers about 75% of the library's operating budget**
- **Supports a portion of basic operational costs, which have increased over time (wages, collections)**
- **Budget supplemented by investment income, book sales, donations and grants**
- **If approved, annual levy would be \$428,560**

What this means for you

Impact

Assessed Value*	\$400,000	\$600,000	\$800,000
Current levy	\$78.19	\$117.29	\$156.38
Increase	\$4.84	\$7.26	\$9.69
Total proposed levy	\$83.03	\$124.55	\$166.07

*Average: \$660,269 | Median: \$400,000

**“Shall the sum to be raised by annual levy of a tax
upon the taxable real property within the
Skaneateles Central School District
for the purpose of funding the
Skaneateles Library Association be
increased by \$25,000 to the sum of \$428,560¹¹ annually?”**

Questions? Contact library director Nickie Marquis at 315-685-5135 or nickie@skanlibrary.org.



Budgetary Expenses Drivers

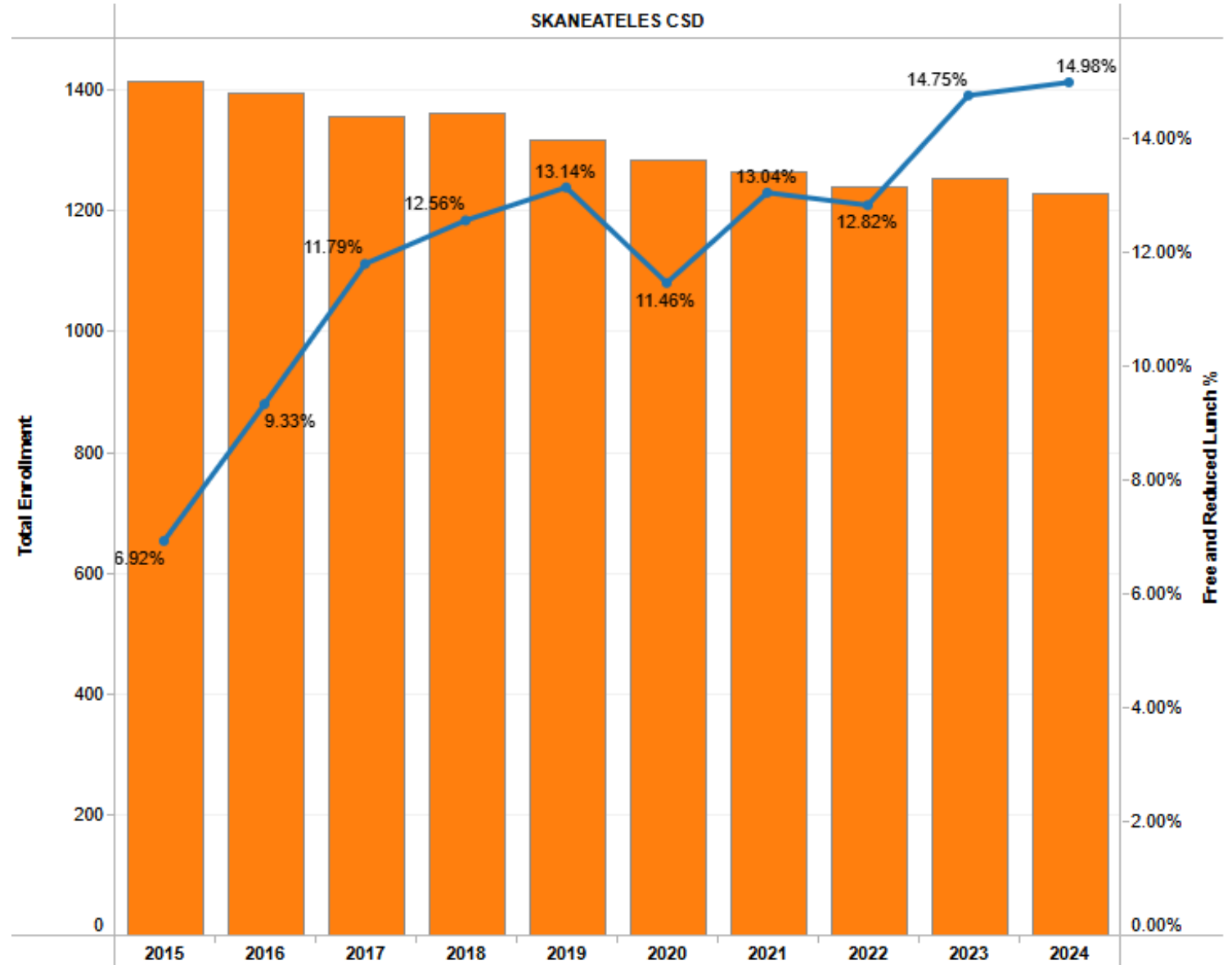
- Contractual salary increases (Teachers', CSEA & Cafeteria, Administration, Confidential and Managerial employees)
- Inflation – Utilities, consumables, contractual work, insurance coverages etc.
- Employee Benefits – Insurance, employer retirement contributions
- BOCES services – CTE enrollment increasing, eLearning classes, software purchases
- Technology needs



Other Budgetary Factors

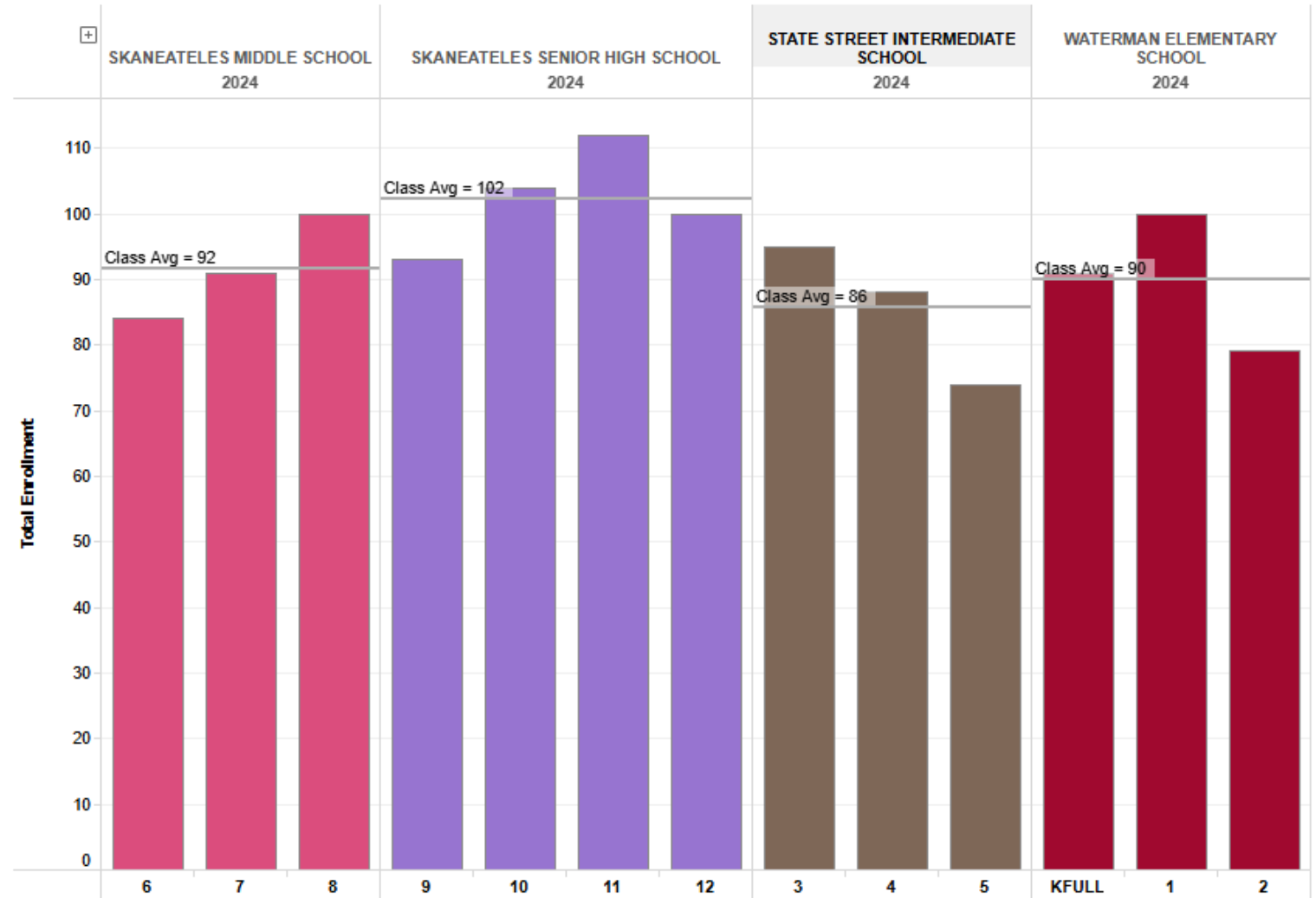
- Unstable and unpredictable interest/borrowing rates
- Uncertainty with Bus Electrification Study
- Continued professional development opportunities for all staff
- Social, Emotional and Mental Health initiatives (Access, Helio Health, Promise Zones, BIMAS-2, etc)
- Increase in ENL population and Students with Disabilities
- Building Condition Survey (every 5 years)
- Fluctuating enrollment

10 Year Enrollment and Free/Reduced Trend

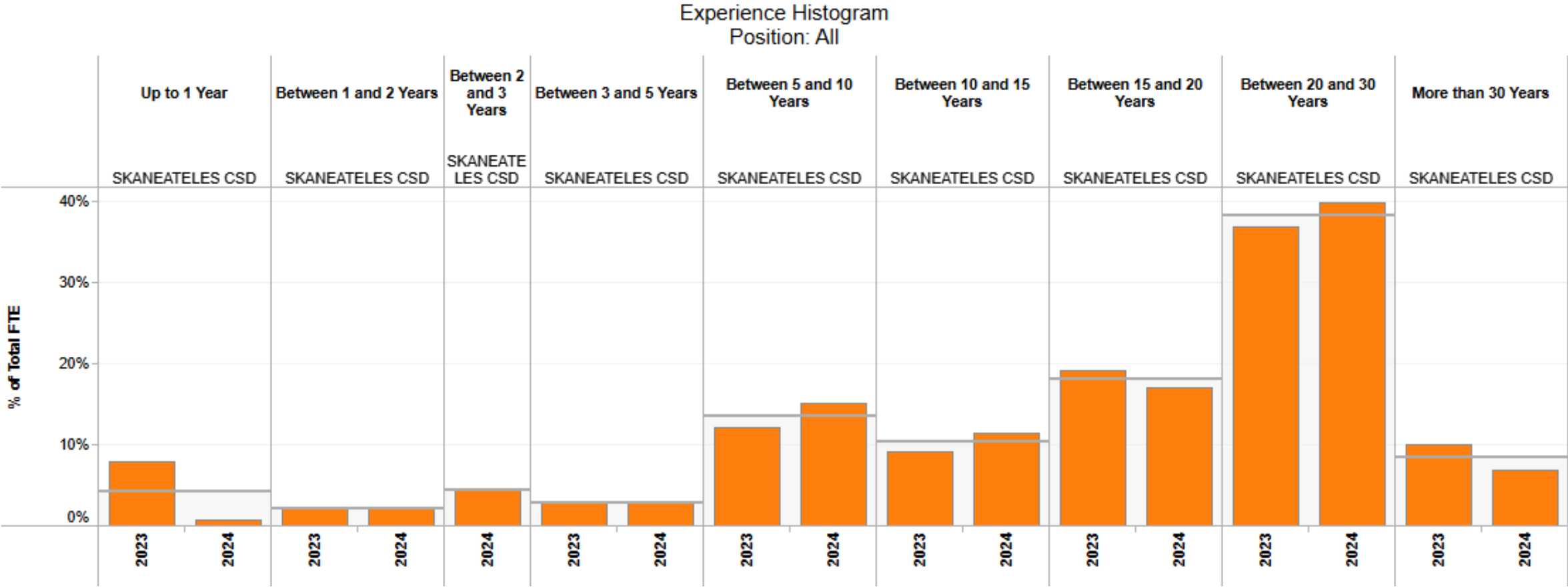


2023-2024 Enrollment by Grade

Note: Pre-K
excluded



Staffing Years of Experience



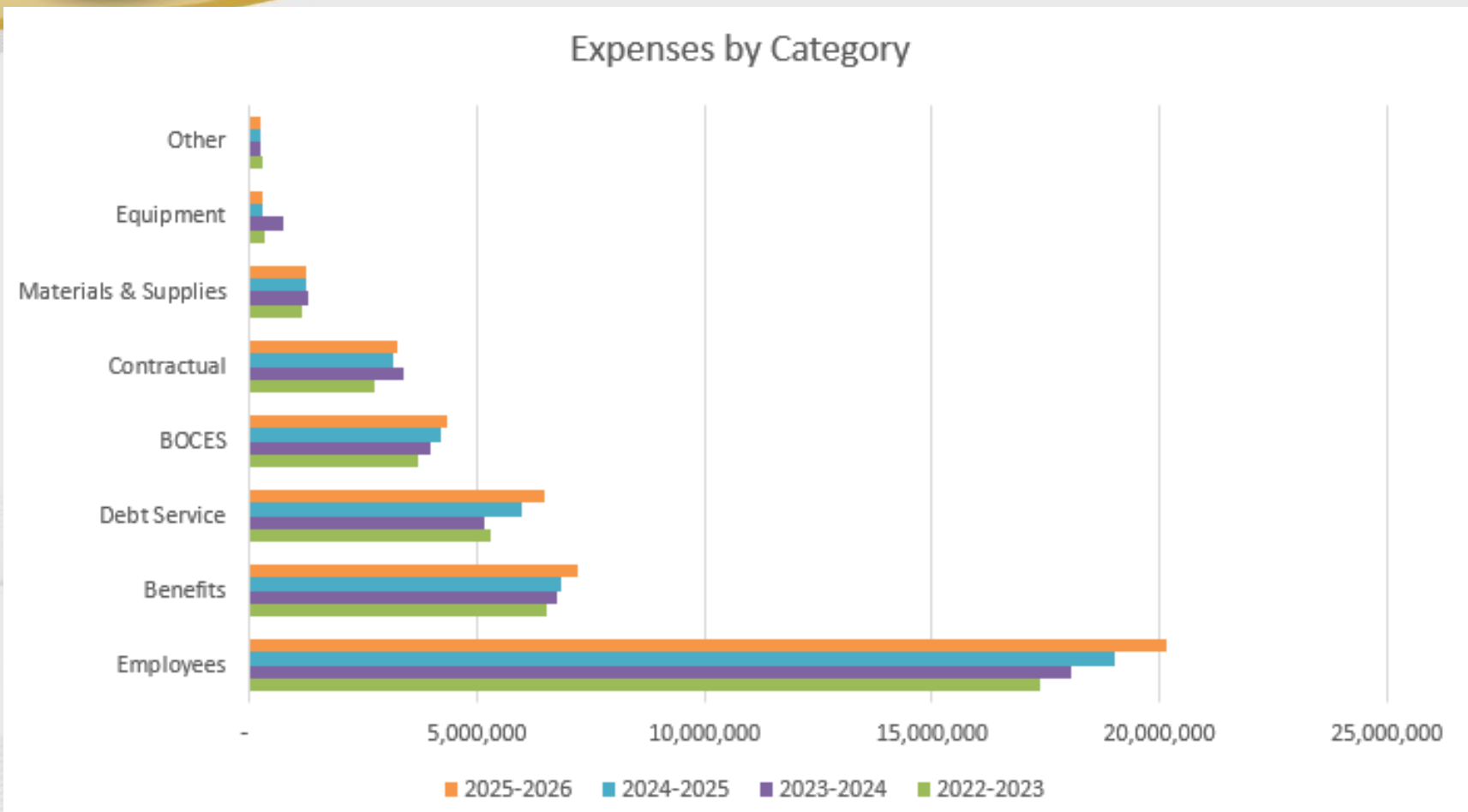


Expenses by Category

	2022-2023	2023-2024	2024-2025	2025-2026
Employees	17,396,876	18,056,247	19,013,693	20,162,276
Benefits	6,548,987	6,736,853	6,861,362	7,227,179
Debt Service	5,281,484	5,160,770	5,988,815	6,463,792
BOCES	3,690,209	3,969,465	4,190,682	4,359,830
Contractual	2,754,910	3,395,974	3,152,039	3,254,035
Materials & Supplies	1,143,094	1,272,669	1,244,864	1,245,408
Equipment	324,550	722,637	287,000	290,645
Other	267,000	232,000	232,000	228,000
	37,407,110	39,546,615	40,970,455	43,231,164



Expenses by Category





3 Part Budget - Program

<i>Budget Category</i>	<i>2024-2025 Budget</i>	<i>2025-2026 Budget</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Regular School	11,040,665	11,680,308	639,643	5.79%
Prog. for Students w/ Disabilities	3,496,845	3,773,794	276,949	7.92%
Occupational Edu (BOCES CTE)	427,457	514,787	87,331	20.43%
Teaching Special School	18,175	18,328	153	0.84%
School Library/AV	511,053	534,247	23,193	4.54%
BOCES Legal/ Other Legal Services	59,198	60,585	1,387	2.34%
Computer Assisted Instruction	1,355,928	1,484,296	128,368	9.47%
Attendance/Guidance	512,788	537,386	24,598	4.80%
Health Services	277,078	287,117	10,039	3.62%
Psych/Social Work Services	558,248	592,643	34,395	6.16%
Pupil Personnel/Co-Curricular	102,722	124,347	21,625	21.05%
Athletics	967,874	1,016,451	48,577	5.02%
Transportation	1,641,212	1,690,825	49,613	3.02%
Other Transfers	132,000	128,000	(4,000)	-3.03%
Employee Benefits	5,626,317	5,926,286	299,969	5.33%
Totals	26,727,560	28,369,400	1,641,840	6.14%

April 9, 2025



3 Part Budget - Capital

<i>Budget Category</i>	<i>2024-2025 Budget</i>	<i>2025-2026 Budget</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Operation of Plant	2,287,096	2,354,637	67,541	2.95%
Maintenance of Plant	762,267	725,340	(36,927)	-4.84%
Security of Plant	175,000	175,000	-	0.00%
Other Insurance & Dues	181,423	186,529	5,107	2.81%
*Debt Service	5,988,815	6,463,792	474,977	7.93%
Transfer to Capital	100,000	100,000	-	0.00%
Employee Benefits	480,295	505,902	25,607	5.33%
Totals	9,974,897	10,511,201	536,304	5.38%

*Increase to Debt Service expenses are offset by increased state aid revenue



3 Part Budget - Administrative

<i>Budget Category</i>	<i>2024-2025 Budget</i>	<i>2025-2026 Budget</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Board of Education	34,079	34,264	184	0.54%
District Office	895,824	859,461	(36,364)	-4.06%
Personnel & RMO	46,822	47,919	1,097	2.34%
Public Info. Services	96,598	100,272	3,674	3.80%
Central Printing & Mailing	126,069	116,000	(10,069)	-7.99%
Central Data Processing	363,972	372,422	8,450	2.32%
BOCES Capital & Admin	391,836	404,662	12,826	3.27%
Coordination/Summer PD	360,319	374,705	14,386	3.99%
Supervision	969,588	1,031,844	62,256	6.42%
Research, Evaluation & Planning	194,860	178,345	(16,515)	-8.48%
Inservice Training & Instruction	33,281	35,680	2,399	7.21%
Employee Benefits	754,750	794,990	40,240	5.33%
Totals	4,267,998	4,350,563	82,565	1.93%

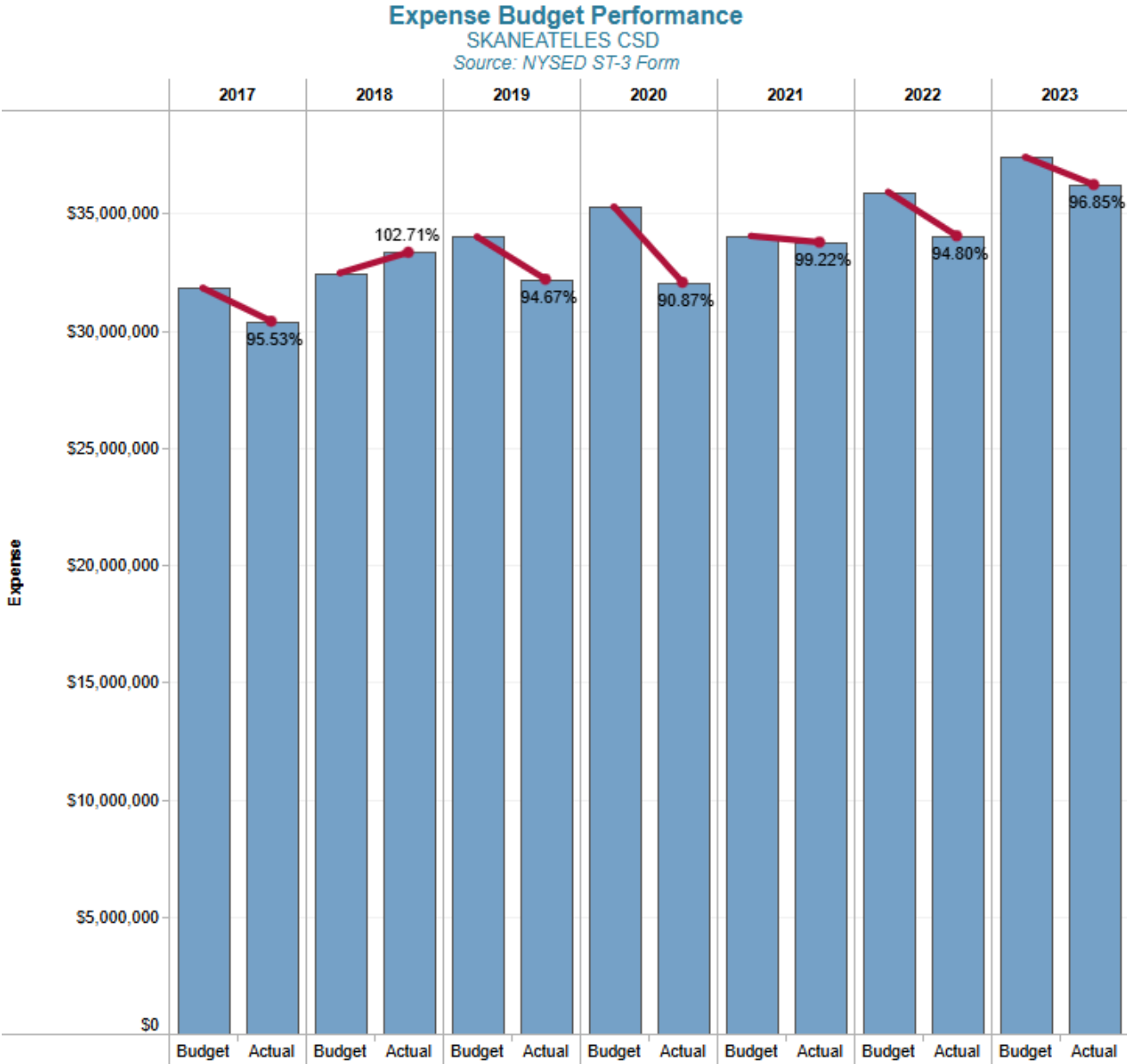


3 Part Budget Summary

<i>Budget Category</i>	<i>2024-2025 Budget</i>	<i>2025-2026 Budget</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Program	26,727,560	28,369,400	1,641,840	6.14%
Capital	9,974,897	10,511,201	536,304	5.38%
Administrative	<u>4,267,998</u>	<u>4,350,563</u>	<u>82,565</u>	<u>1.93%</u>
Totals	40,970,455	43,231,164	2,260,709	5.52%

<i>Budget Category</i>	<i>2024-2025 Budget</i>	<i>2025-2026 Budget</i>	<i>Percent Change</i>
Program	65.24%	65.62%	0.39%
Capital	24.35%	24.31%	-0.03%
Administrative	<u>10.42%</u>	<u>10.06%</u>	<u>-0.35%</u>
Totals	100%	100%	-

Budgeted vs Actual Expenses





Revenues

Types of Revenue

- Property taxes (around 68% of annual budget)
- State Aid (around 22% of annual budget) - Includes Foundation aid, building aid, BOCES aid, Transportation aid, Excess Cost aid, IMA, etc.
- Miscellaneous aid categories (around 3.6% of annual budget) – Includes charges for services, equipment sales, refund of prior year expenses, gifts/donations, etc.
- Reserves and fund balance (around 6.4% of annual budget)



Types of State Aid

- Building Aid – capital improvement projects
- BOCES Aid – cooperative purchasing through BOCES throughout NYS
- Transportation Aid – contracted transportation or purchase of buses
- IMA Aid – based on enrollment numbers
- Excess Cost/High Cost Aid – based on the cost of students in Special Education programs
- Foundation Aid



State Aid

- Each year the state budget is due by April 1st.
- Currently there have been 3 budget extenders and no approved budget as of April 8, 2025.
- School aid does not seem to be a controversial topic this year.
- Advocates like ASBO and NYSCOSS are working on pushing their budget priorities (list on later slide)



State Aid Priorities from Advocates

- Continuous Foundation aid increases (hold harmless)
- Allowable BOCES Aid for CTE programs (increasing amount of reimbursable salary from \$30,000 to \$60,000)
- Increasing capital outlay project budget from \$100,000 to \$250,000
- Waiver of the retiree salary cap
- Distraction-free schools – additional funds to support distraction-free school environments
- Universal school meals for all students regardless of income
- Updates to zero-emission bus mandate



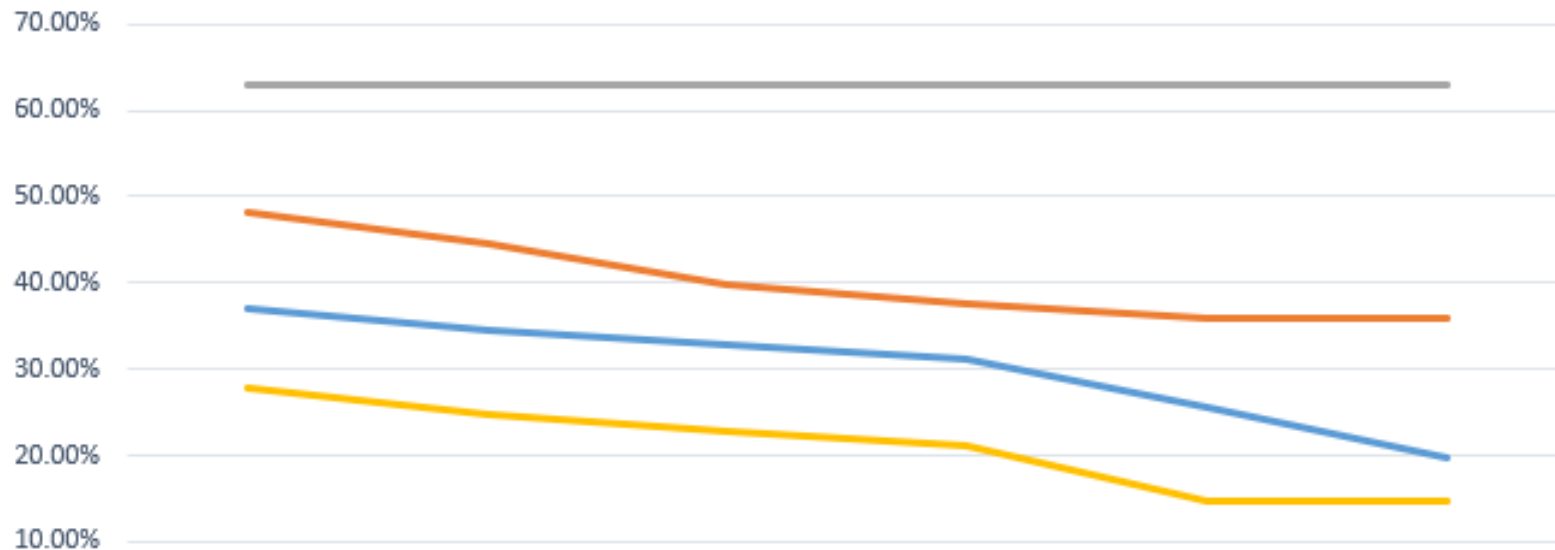
State Aid Ratios

- Each district receives an aid ratio that the state will reimburse a district based on allowable expense categories.
- For each dollar spent, a district receives a percentage back in aid in either that current year or the following year.
- Aid categories include;
 - BOCES expenses
 - Transportation expenses
 - Capital improvement projects



State Aid Ratio Trends

Aid Factors



	2021	2022	2023	2024	2025	2026
Transportation	36.90%	34.50%	32.70%	31.20%	25.60%	19.80%
BOCES	48.10%	44.50%	39.90%	37.50%	36.00%	36.00%
Building	62.90%	62.90%	62.90%	62.90%	62.90%	62.90%
RWADA	27.70%	24.80%	22.70%	21.00%	14.80%	14.80%

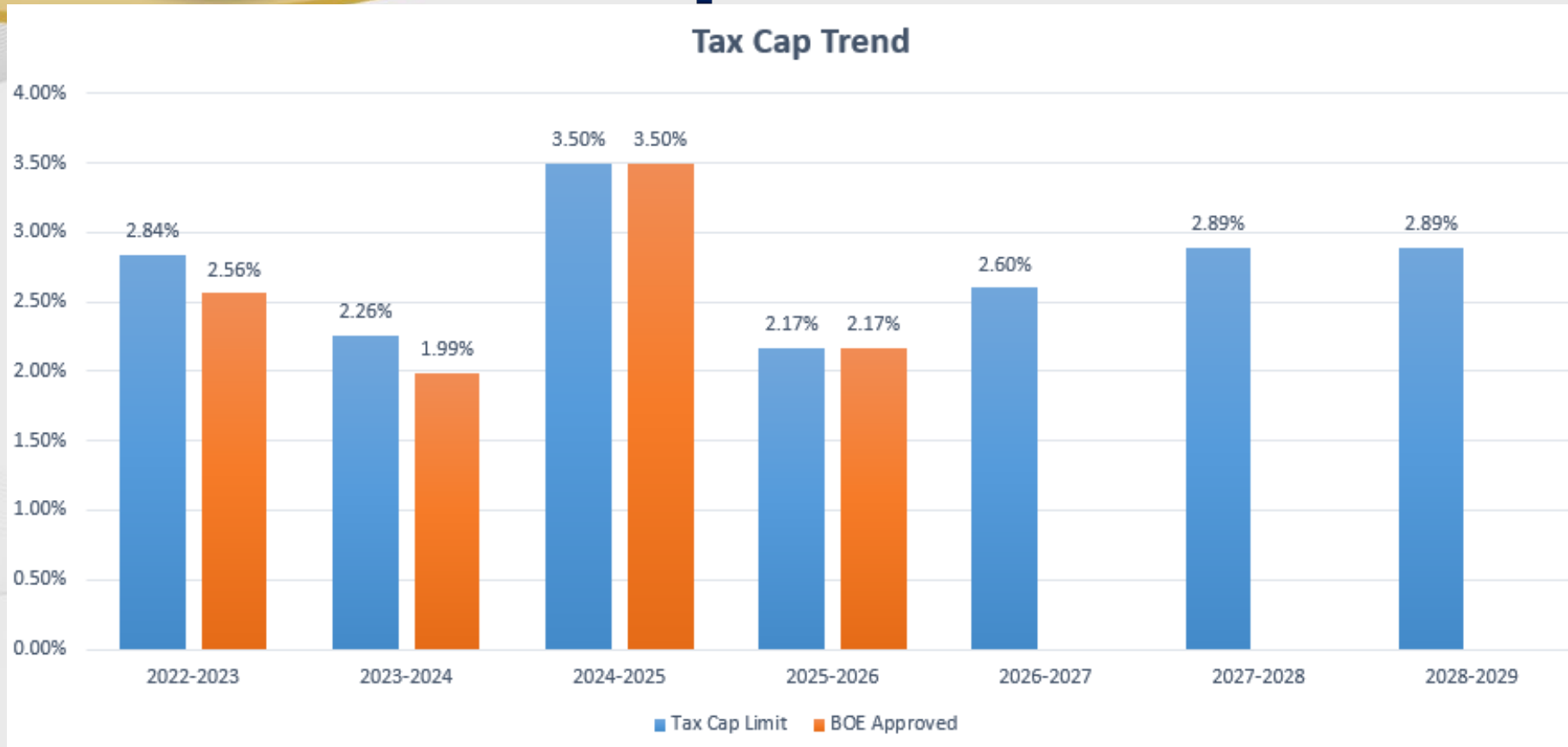


Governor's initial aid run in January

	2024-25	2025-26
FOUNDATION AID	4,494,780	4,584,675
FULL DAY K CONVERSION	0	0
UNIVERSAL PRE-KINDERGARTEN	0	334,800
BOCES	915,111	873,077
SPECIAL SERVICES	0	0
HIGH COST EXCESS COST	38,865	36,486
PRIVATE EXCESS COST	0	0
HARDWARE & TECHNOLOGY	4,381	2,407
SOFTWARE, LIBRARY, TEXTBOOK	97,670	97,050
TRANSPORTATION INCL SUMMER	338,511	284,211
BUILDING + BLDG REORG INCENT	3,645,214	3,642,903
OPERATING REORG INCENTIVE	0	0
CHARTER SCHOOL TRANSITIONAL	0	0
ACADEMIC ENHANCEMENT	0	0
HIGH TAX AID	0	0
SUPPLEMENTAL PUB EXCESS COST	1,066	1,066
TOTAL	9,535,598	9,856,675



Tax Cap Trend



April 9, 2025



Tax Cap Calculation

Allowable 2025-2026 Tax Cap Limit	29,413,411
2024-2025 Tax Levy	<u>28,788,527</u>
Increase from Prior Year	624,884
2025-2026 Tax Cap as %	2.17%

Items that influence the tax cap

- PILOTS
- Tax Base Growth Factor and Allowable Growth Factor
- Capital Exemptions

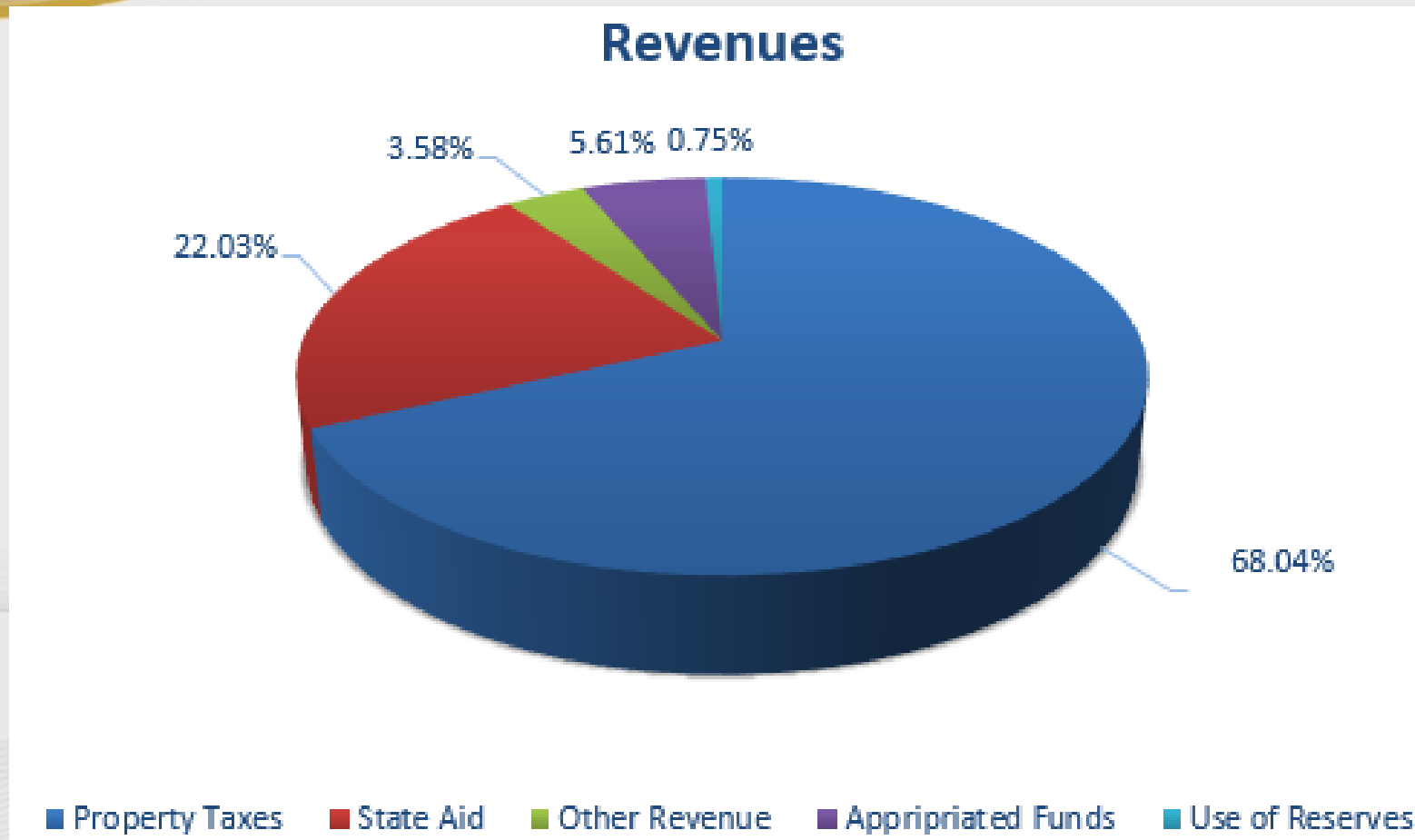


Revenues – 2.17% Tax Levy Increase

Revenue Category	2024-2025 Budget	2025-2026 Budget	Dollar Change	Percent Change
Property Taxes	28,788,527	29,413,411	624,884	2.17%
State Aid	8,744,192	9,521,875	777,683	8.89%
Other Tax Revenue	302,000	246,946	(55,054)	-18.23%
Charges for Services	640,000	660,000	20,000	3.13%
Equipment Sales	136,000	144,000	8,000	5.88%
Refund of Prior Year Expenses	290,000	450,000	160,000	55.17%
Gifts/Donations and Other	10,000	10,000	-	0.00%
Interfund Transfers	7,551	4,932	(2,619)	-34.68%
Medicaid Reimbursement	30,000	30,000	-	0.00%
Total Revenue	38,948,270	40,481,164	1,532,894	3.94%
Use of EBALR Reserve	75,000	55,000	(20,000)	-26.67%
Use of ERS Reserve	-	100,000	100,000	N/A
User of Unemployment Reserve	-	170,000	170,000	N/A
Appropriated Fund Balance	1,947,185	2,425,000	477,815	24.54%
Total Budget	40,970,455	43,231,164	2,260,709	5.52%

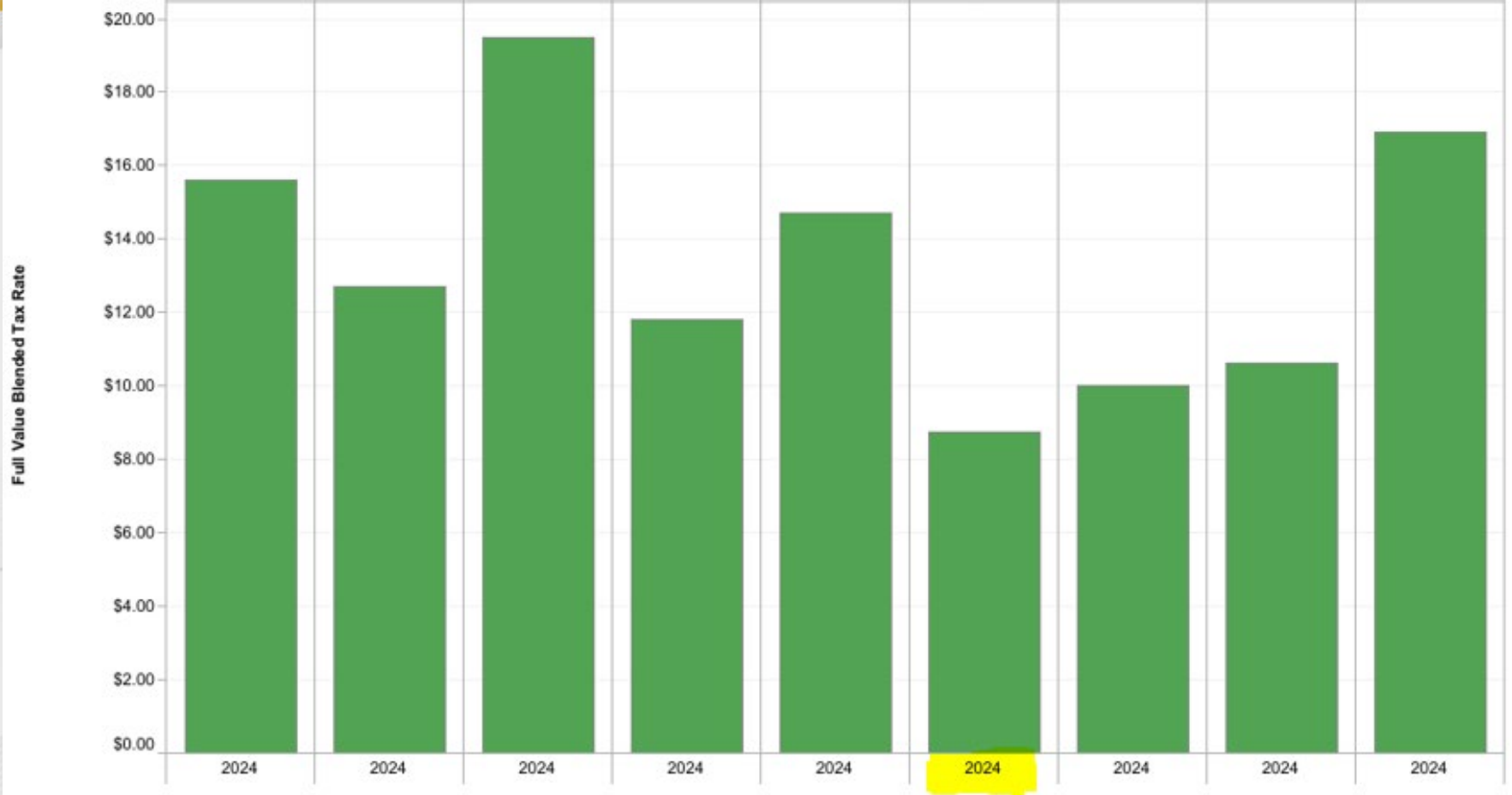


Revenues – 2.17% Tax Levy Increase

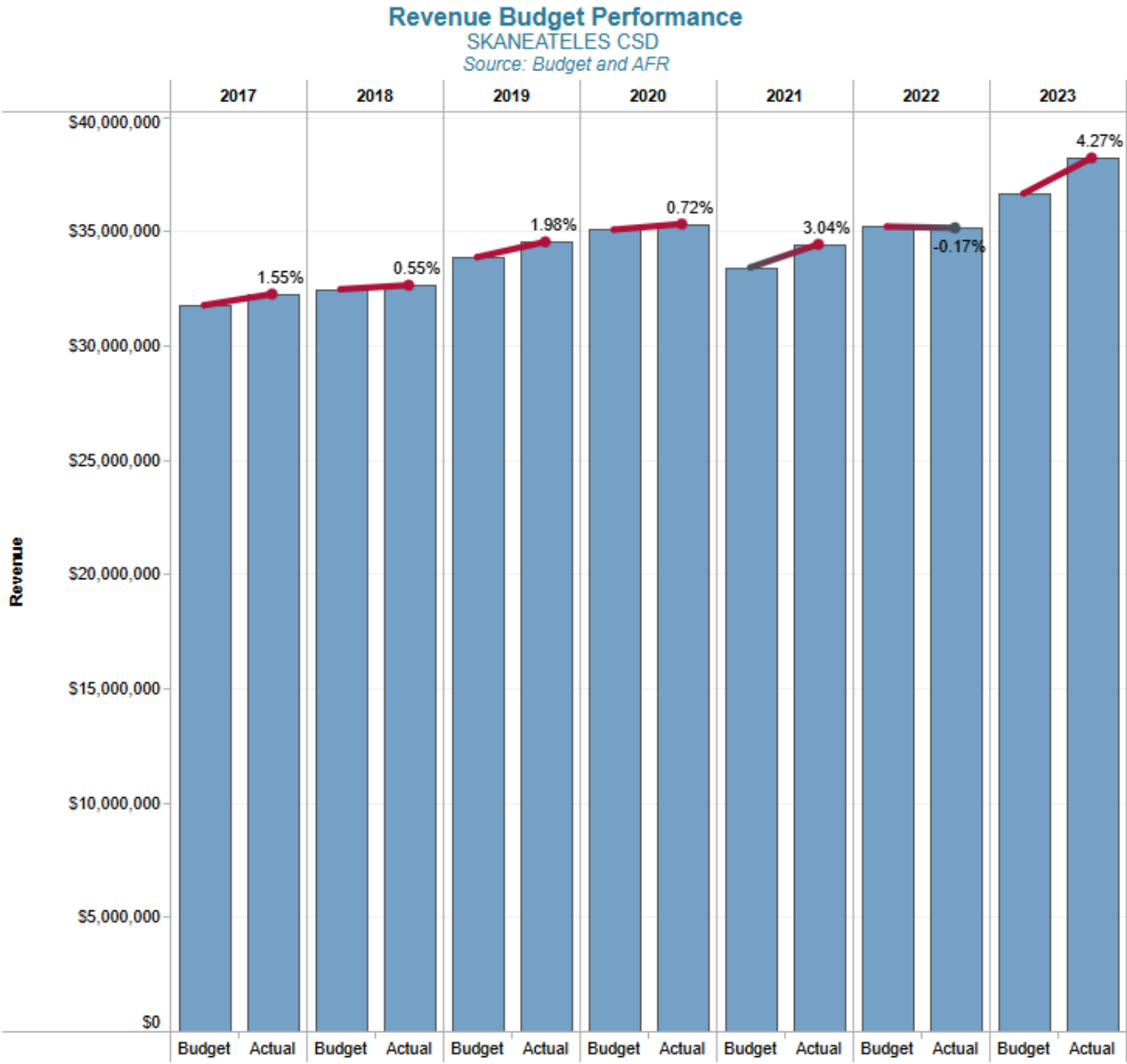




2024 Cayuga County School District Tax Rate per \$1,000 (SCSD Highlighted)



Budgeted vs Actual Revenues





Current Reserve Balances

Current Reserves Balances

- Unemployment Reserve - \$170,000 (liquidated with budget draft)
- ERS Reserve - \$2,164,192
- TRS Reserve - \$1,348,746
- Tax Cert Reserve - \$724,093
- EBALR - \$578,955
- Capital Reserve (2020) - \$2,797,547
- Capital Reserve (2021) - \$2,797,547
- Repair Reserve (Winkleman) - \$5,000
- Repair Reserve (District Facilities) - \$500,000



Projected Reserve Balances as of 6/30/25

Current Reserves Balances

- Unemployment Reserve - \$0 (liquidated)
- ERS Reserve - \$2,064,192
- TRS Reserve - \$1,375,000
- Tax Cert Reserve - \$724,093
- EBALR - \$523,955
- Capital Reserve (2020) - \$2,850,000
- Capital Reserve (2021) - \$2,850,000
- Repair Reserve (Winkleman) - \$5,000
- Repair Reserve (District Facilities) - \$500,000



Upcoming Dates

- Budget Workshops
 - Dates and times will be shared via PS, website, etc.
- Other dates
 - April 1st – State Budget is due
 - April 8th – BOE Meeting (Budget Adoption)
 - Must submit Property Tax Report Card by April 25th
 - May 6th - Introduction of BOE candidates / Budget Hearing
 - May 20th – Budget and BOE Candidate Vote
- Board Petitions – Due by April 21st by 5:00pm at District Office (30 days prior to vote)